IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

Writ Petition No. 8839 of 2006

Between :

M/s.Meenakshi Smelters & Rollers
(P) Limited, Bahadurpura, Hyderabad
rep. by its Director Sri Rakesh Bansal .. Petitioner

and

The Appellate Deputy Commissioner (CT),
Punjagutta Division, Hyderabad and
Another .. Respondents

Dated : 19th June, 2006

JUDGMENT : (per JC,J)

Aggrieved by an order dated 25.2.2006 of the 1st respondent, the present writ petition is filed. The appeal of the petitioner is rejected by the 1st respondent on two grounds viz., (i) that the petitioner did not deposit 12.5% of the disputed tax which is a mandatory requirement under the provisions of the APGST Act and also (ii) that the appeal is barred by limitation. The appellate authority recorded a categoric finding that the appeal filed by the petitioner is barred by limitation as there is a delay of 28 days in filing the appeal and also recorded the failure to 12.5% of the disputed tax.

In the circumstances, we do not see any merits in the writ petition and the same is dismissed at the admission stage.

---

knk 19.06.2006

-